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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

| | | |
|----------------------------|---|------------------------|
| In re |) | Chapter 11 Case |
| |) | |
| DELPHI CORPORATION, et al. |) | No. 05-44481 |
| |) | |
| Debtors. |) | (Jointly Administered) |
| |) | |

**NOTICE OF RESPONSE TO THE STATEMENT OF RECLAMATION RE: CLAIM
NO. 124 OF VALEO ELECTRICAL SYSTEMS, INC., WIPERS DIVISION**

Please be advised that pursuant to the Amended Final Reclamation Order (Docket No. 881) a Response to the Statement of Reclamation Re: Claim No. 124 on behalf of Valeo Electrical Systems, Inc., Wipers Division was served, via Federal Express, on April 20, 2006 on Christina Cattell, Re: Delphi Reclamations, Mail Code # 483-400-216, 5725 Delphi Drive, Troy, Michigan 48098 and Skadden, Arps, Slate, Meagher & Flom LLP, Attn: Matthew J. Micheli, Re: Delphi Reclamations, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606.

Respectfully submitted,

HONIGMAN MILLER SCHWARTZ AND COHN LLP
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Dated: April 25, 2006

By: /s/ E. Todd Sable
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